

**FOURTH MEETING OF THE ACCOUNTING REGULATORY COMMITTEE (ARC)**

**BRUSSELS, 16 JULY 2003 (10 AM)**

**CONFERENCE CENTRE A. BORSCHETTE (ROOM 1A)  
RUE FROISSART 36, 1040 - BRUSSELS**

**DRAFT ANNOTATED AGENDA**

**I - IMPLEMENTING MEASURES**

**Proposal for a Commission Regulation adopting certain international accounting standards in accordance with Regulation (EC) N° 1606/2002 of the European Parliament and of the Council**

*The members of the Committee are expected to give their opinion on this implementing measure in accordance with the regulatory procedure provided for in Article 6 of Regulation (EC) N° 1606/2002.*

**II - OTHER AGENDA ITEMS**

- 1) Approval of the minutes of the ARC meeting of 10 April 2003**
- 2) Joint presentation by the Commission and EFRAG of the endorsement process**

*Description of the functioning of the mechanism, the role of EFRAG, relation with the IASB*

- 3) Presentation by EFRAG of the new IFRS 1 First Time Adoption of International Financial Reporting Standards**
- 4) Miscellaneous**

*Review of a draft Interpretative Communication from the Commission concerning certain articles of the IAS Regulation and of the modernized Accounting Directives as well as of a related Questions & Answers paper.*